

COUNTY OF FAUQUIER, VIRGINIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances – Budget and Actual
Discretely Presented Component Unit – School Board
Fiscal Year Ended June 30, 2005

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	School General Fund				School Textbook		
	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)	Original Budget	Amended Budget	Actual
Revenues							
Use of money and use of property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	361,298	363,948	382,795	18,847	-	-	3,122
Gifts and donations	-	-	2,004	2,004	-	-	-
Recovered costs	-	-	1,201	1,201	-	-	-
Intergovernmental:							
Contribution from primary government	61,873,315	62,549,801	60,454,453	(2,095,348)	-	-	-
Commonwealth of Virginia	28,675,613	31,402,023	31,342,085	(59,938)	250,703	250,703	256,013
Federal Government	3,202,146	3,640,060	3,682,436	42,376	-	-	-
Miscellaneous nonrevenue	-	9,173	39,978	30,805	-	-	-
Total revenues	94,112,372	97,965,005	95,904,952	(2,060,053)	250,703	250,703	259,135
Expenditures							
Current operating:							
Education:							
Instruction	76,013,104	77,584,024	76,519,955	1,064,069	658,531	1,270,150	1,221,144
Administration, attendance, & health	3,724,484	3,576,495	3,406,897	169,598	-	-	-
Public transportation services	4,311,441	5,184,987	5,605,914	(420,927)	-	-	-
Operation & maintenance services	7,477,145	8,607,905	7,693,331	914,574	-	-	-
School food services	-	-	-	-	-	-	-
Facilities	-	1,419,344	1,422,277	(2,933)	-	-	-
Contribution to primary government	1,842,698	526,788	526,788	-	-	-	-
Total education	93,368,872	96,899,543	95,175,162	1,724,381	658,531	1,270,150	1,221,144
Total expenditures	93,368,872	96,899,543	95,175,162	1,724,381	658,531	1,270,150	1,221,144
Excess (deficiency) of revenues over expenditures	743,500	1,065,462	729,790	(335,672)	(407,828)	(1,019,447)	(962,009)
Other financing sources (uses)							
Transfers in	-	5,963	5,963	-	407,828	735,753	735,753
Transfers (out)	(743,500)	(1,071,425)	(735,753)	335,672	-	-	-
Total other financing sources (uses)	(743,500)	(1,065,462)	(729,790)	335,672	407,828	735,753	735,753
Net change in fund balances	-	-	-	-	-	(283,694)	(226,256)
Fund balances, beginning	1,350	1,350	1,350	-	283,694	283,694	283,694
Fund balances, ending	\$ 1,350	\$ 1,350	\$ 1,350	\$ -	\$ 283,694	\$ -	\$ 57,438

Fund					School Cafeteria Fund				
Variance From Amended Positive (Negative)					Variance From Amended Positive (Negative)				
		Original Budget	Amended Budget	Actual			Original Budget	Amended Budget	Actual
\$	-	\$ 600	\$ 600	\$ 700	\$	100			
	3,122	2,732,363	2,732,363	2,825,358		92,995			
	-	-	-	-		-			
	-	-	-	-		-			
	-	-	-	-		-			
	5,310	48,000	53,963	52,245		(1,718)			
	-	734,842	734,842	804,586		69,744			
	-	-	-	-		-			
	8,432	3,515,805	3,521,768	3,682,889		161,121			
	49,006	-	-	-		-			
	-	-	-	-		-			
	-	-	-	-		-			
	-	-	-	-		-			
	-	3,600,774	3,600,774	3,586,199		14,575			
	-	-	-	-		-			
	-	-	-	-		-			
	49,006	3,600,774	3,600,774	3,586,199		14,575			
	49,006	3,600,774	3,600,774	3,586,199		14,575			
	57,438	(84,969)	(79,006)	96,690		175,696			
	-	84,969	84,969	-		(84,969)			
	-	-	(5,963)	(5,963)		-			
	-	84,969	79,006	(5,963)		(84,969)			
	57,438	-	-	90,727		90,727			
	-	358,297	358,297	358,297		-			
\$	57,438	\$ 358,297	\$ 358,297	\$ 449,024	\$	90,727			

Revenues

Use of money and use of property
Charges for services
Gifts and donations
Recovered costs
Intergovernmental:
Contribution from primary government
Commonwealth of Virginia
Federal Government
Miscellaneous nonrevenue

Total revenues

Expenditures

Current operating:
Education:
Instruction
Administration, attendance, & health
Public transportation services
Operation & maintenance services
School food services
Facilities
Contribution to primary government

Total education

Total expenditures

Excess (deficiency) of revenues
over expenditures

Other financing sources (uses)

Transfers in
Transfers (out)

Total other financing sources (uses)

Net change in fund balances

Fund balances, beginning

Fund balances, ending